the Tuberculosis Sanatorium at Madanapalli for the splendid work they are doing there and where a large number of Cochin subjects also get treatment. It is therefore only fair and proper that we contribute something to this institution. There is no saving for re-appropriation within the Budget grants. Therefore the additional allotment is necessary. I request the House to grant the same.

32. Mr. C. V. Iyyu *(Kunnamkulam):* May I know whether the Madras Government permit our patients being taken to the Perindurai Sanatorium.

Rao Sahib Dr. T. Verghese *(Chief Medical Officer):* Yes.

Demand put and carried

15. Rs. 3,429 under "11-Forest and Tramway-2-Tramway B. 6-unforeseen charges"

Mr. T. Narayana Menon *(Conservator of Forests):* Sir, I rise to move for an additional allotment of Rs. 3,429 under "11—Forest and Tramway—2 Tramway B. 6—unforeseen charges". This amount represents the amount of premium that has to be paid during the current year for insuring the Tramway Workshop against war risks. It was not anticipated at the time of the submission of the original Budget. I request that the House may be pleased to grant the allotment.

Demand put and carried

LEGISLATIVE BUSINESS—GOVERNMENT BILLS

1. The Cochin Kerosene (Excise Duty) Bill

Mr. Parambi Lonappan *(Commissioner of Excise):* Sir, I move that the Cochin Kerosene (Excise Duty) Bill be read in Council. The provisions of the Bill are very simple. The object of the Bill is to impose an excise duty on kerosene manufactured in the State.

Mr. M. Sivarama Menon *(Advocate-General):* I second it.

Motion put and carried

Secretary to the Legislative Council: The title of the Bill is the Cochin Kerosene (Excise Duty) Bill.

Mr. Parambi Lonappan *(Commissioner of Excise):* I request the President may be pleased to suspend Standing Order No. 32.

Mr. President: The Standing Order is suspended.

Mr. Parambi Lonappan *(Commissioner of Excise):* Sir, I move that the Bill be taken into consideration.

Mr. M. Sivarama Menon *(Advocate-General):* I second it.

Mr. Shabdai S. Koder *(Nominated):* Sir, I would like to know the places where Kerosene is manufactured in the State.

Mr. M. Sivarama Menon *(Advocate-General):* On account of the rise in the price of Kerosene in certain places people began to manufacture Kerosene from Crude Oil, without taking any licence. In Kumbalam, Erur and some other places this was being done. But now this is not done since the price of crude oil itself has gone very high. In Travancore also this was being done and they have enacted the same measure.

Clauses 2 to 5 put and carried
Clause 1 put and carried
Preamble put and carried

Mr. Parambi Lonappan *(Commissioner of Excise):* Sir, I move that the Bill be taken up and passed tomorrow.

Mr. M. Sivarama Menon *(Advocate-General):* I second it.

Motion put and carried

2. The Cochin Income-tax Act (Amendment) Bill

Mr. M. Sivarama Menon *(Advocate-General):* Sir, I move that the Cochin Income-tax Act (Amendment) Bill be read in Council.

Mr. C. J. Mathew *(Joint Secretary to Government):* I second it.

Mr. M. Sivarama Menon *(Advocate-General):* Sir, the main purpose of this amendment is to bring our law, into line with the corresponding British Indian Act and the only substantial provision in the Amending Bill is the amendment to section 53 of the Act which is to the

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APPENDIX II

MINUTES OF THE STANDING FINANCE COMMITTEE

Wednesday, *the* *3rd February 1943* / *21st Makaram 1118*

The Committee met at 12 noon in the Diwan's Room in the Secretariat

Present.—

Rama Varmha Tampuran, M.A., B.Sc., Barrister-at-Law,
Secretary to Government—Chairman

M. R. Ry. C. J. Mathew Avl., B.A., B.L. *Joint Secretary to Government*
„ P. V. Raphael Avl., M.A. (Hons.), *Comptroller of Finance and Accounts*
„ V. K. Bhaskara Menon Avl., B.A., B.Com., LL.B.
„ C. N. Ittiravi Nambudiri Avl. and
„ T. S. Ramachandra Ayyar Avl., B.A. (Hons.)
„ N. S. Radhakrishna Sarma, M.A., B.L.—*Secretary*

The following items of supplementary grants were taken up for consideration.—

1. Rs. 7,400 under "35—Uplift of the Depressed Classes—B. Educational supply of School Requisites".
2. Rs. 420 „ "35—Uplift of the Depressed Classes—B. Educational—Maintenance of Depressed Class Hostels".
3. Rs. 500 „ "23—Ayurveda—Cost of Medicines".
   Items passed.
4. Rs. 380 „ "(14)-1—Liveries and Clothing".
   Mr. T. S. Ramachandra Ayyar stated that hand woven khadi cloth may be purchased for liveries for the peons in the State if it is cheaper. Item passed.
5. Rs. 370 „ "(14)-1—Purchase and Repair of Furniture".
6. Rs. 3,000 „ "(14)-1—Telegraph Charges".
7. Rs. 400 „ "(14)-1—Postage Charges".
8. Rs. 386 „ "1—Land Revenue—Temporary Establishment".
9. Rs. 300 „ "38—Miscellaneous—Refund of lapsed R. T. Rs".
10. Rs. 476 „ "15—Finance and Accounts—Temporary Establishment".
11. Rs. 1,600 „ "7—Excise Refunds".
12. Rs. 500 „ "7—Excise Refunds".
13. Rs. 18,000 „ "7—Excise-2—Manufacture of salt".
14. Rs. 3,000 „ "22-(1)—Medical Miscellaneous".
15. Rs. 3,429 „ "11—Forests and Tramway—2. Tramway B. 6—Unforeseen charges".
    Items passed.
16. Rs. 4,600 „ "Public Health Miscellaneous".

This item is for the installation of Community Radio sets at Irinjalakkuda, Chalakkudi, Kunnamkulam, Vadakkancheri and Cranganur.

Mr. V. K. Bhaskara Menon opposed the item on the ground that it can be taken up when times are better. Mr. Ramachandra Ayyar suggested that a comprehensive scheme may be prepared instead of installing such sets here and there without any definite plan. Item passed.

The meeting was over at 1-30 p.m.

N. S. RADHAKRISHNA SARMA
Secretary to the Council

APPENDIX III

THE COCHIN (KEROSENE) EXCISE DUTY BILL

Preamble.—Whereas it is expedient to impose an Excise Duty on kerosene; It is hereby enacted as follows.—

Short title and commencement.—(*i*) This Act may be called the Cochin (Kerosene) Excise Duty Act.

(*ii*) It extends to the whole of Cochin State.

(*iii*) It shall come into force on such date as the Government may notify in that behalf in the Cochin Government Gazette.

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2. *Definitions.*—In this Act unless there is anything repugnant in the subject or context.—

(*a*) "Kerosene" means any inflammable hydro-carbon (including any mixture of hydro-carbons or any liquid containing hydro-carbons) which.—

(*i*) is made from petroleum as defined in section 2 of the Cochin Petroleum Act, XXXVI of 1112, and

(*ii*) is intended to be or is ordinarily, used in liquid form for purposes of illumination or for producing power.

(*b*) "Manufactory" means any place where kerosene is refined or otherwise prepared.

3. *Imposition of excise duty in kerosene manufactured in Cochin State.*—(*i*) There shall be levied and collected at every manufactory in Cochin State on all kerosene produced in such manufactory a duty at such rates not exceeding eight annas on each imperial gallon, as Government may specify from time to time by notification in the Cochin Government Gazette.

Explanation.—Kerosene is said to be produced within the meaning of this section, when it is issued out of the premises of the manufactory.

(*ii*) If any duty payable under sub-section (*i*) is not paid within the time fixed by a notice issued in accordance with any rules made under this Act, the authority to which such duty is payable may, in lieu thereof, recover any sum not exceeding four times the amount of the duty so unpaid, which such authority may in its discretion think it reasonable to require.

(*iii*) Any sum recoverable under this section shall be recoverable under the Cochin Revenue Recovery Act, IV of 1083 as if it were an arrear of revenue and shall be recoverable in addition to and not in substitution of any other penalty incurred under this Act.

4. *Issue of kerosene after commencement of Act.*—(*i*) After the commencement of this Act, no person shall issue any kerosene out of the premises of any manufactory except in accordance with the provisions of rules made under this Act in that behalf, or until such rules are made, in accordance with the general or special orders of Government.

(*ii*) Whoever contravenes the provisions of sub-section (*i*) shall be punishable with fine which may extend to rupees one thousand or to a sum four times the amount of the duty payable on any kerosene so issued, whichever is greater.

5. *Application of the Cochin Sea Customs Act XII of 1109 and rule-making power.*—(1) Government may by notification in the Cochin Government Gazette, declare that any of the provisions of the Cochin Sea Customs Act, XII of 1109 relating to the levy of and exemption from Customs duties draw-back of duty, warehousing, offences and penalties, confiscation, and the procedure relating to offences and appeals shall, with such modifications and alterations as they may consider necessary or desirable to adapt them to the circumstances, be applicable in regard to like matters in respect of the duty on kerosene imposed by section 3, and may further, for the purpose of providing for the assessment and collection of the said duty and for the purposes ancillary thereto, makerules.—

(*i*) imposing on owners of manufactories the duty of furnishing returns and keeping records and books, prescribing the forms of such returns, records and books and the particulars to be contained therein respectively and the manner in which the same are to be verified and all such other conditions thereof as may be necessary;

(*ii*) providing for the regulation of the issue of kerosene out of manufactories, the assessment of the duty and the issue of notices requiring payment and for the recovery of unpaid duty;

(*iii*) providing for the inspection of manufactories and for the taking of samples, and for the making of tests of any substance produced therein and

(*iv*) for generally carrying into effect the purposes hereinbefore specified.

(2) In making any rule under the rule-making power hereinbefore conferred the Government may declare that any breach thereof shall be punishable with fine which may extend to rupees five hundred.

Statement of Objects and Reasons

In Travancore an excise duty is imposed on kerosene produced in manufactories. It is deemed necessary to impose a similar duty on kerosene produced in Cochin State and to take power for this purpose. Hence the Bill.

APPENDIX IV

The Cochin Income-tax Act (Amendment) Bill

Whereas it is expedient further to amend the Cochin Income-tax Act, VI of 1117, for the purposes hereinafter appearing;

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